EXHIBIT 1

08-13555-mg Doc 21397-1 Filed 10/28/11 Entered 10/28/11 12:21:47 Exhibits Pg 2 of 9 IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 191: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

ASSERTED

MODIFIED

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	BANK SARASIN & CO LTD C/O BAR & KARRER AG ATTN: PETER HSU BRANDSCHENKESTRA SSE 90 8027 ZURICH, SWITZERLAND	22958	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$260,123.69	Lehman Brothers Special Financing Inc.	Unsecured	\$259,368.00
2	DEER PARK ROAD CORPORATION ATTN: BRAD CRAIG 1875 SKI TIME SQUARE, SUITE 102 STEAMBOAT SPRING, CO 80477	32400	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$31,750.00	Lehman Brothers Special Financing Inc.	Unsecured	\$9,600.00
3	NUVEEN ENHANCED MULTI-STRATEGY INCOME MANAGED ACCOUNTS PORTFOLIO C/O NUVEEN ASSET MANAGEMENT ATTN: KEVIN MCCARTHY - GENERAL COUNSEL 333 WEST WACKER DRIVE, 33RD FLOOR CHICAGO, IL 60606	24092	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$12,647.45*	Lehman Brothers Special Financing Inc.	Unsecured	\$22,647.45

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OMNIBUS OBJECTION 191: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

ASSERTED

MODIFIED

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	NAME	CI AIM #	FILED	DERTOR	CLASS	AMOUNT	DEBTOR	CLACC	AMOUNT
4		CLAIM # 12697	DATE 09/15/2009	DEBTOR Lehman Brothers Commodity Services Inc.	CLASS Unsecured	### AMOUNT \$190,254.25	Lehman Brothers Commodity Services Inc.	CLASS Unsecured	### AMOUNT \$170,160.58
5	RUBICON MASTER FUND PO BOX 309 UGLAND HOUSE, GEORGE TOWN GRAND CAYMAN, CAYMAN ISLANDS	12698	09/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$190,254.25	Lehman Brothers Holdings Inc.	Unsecured	\$170,160.5 8
6	SOUTHERN PACIFIC SECURITIES 05-3 PLC CAPITAL TRUST COMPANY LIMITED ATTN: EMMA HAMLEY 7TH FLOOR, PHOENIX HOUSE 18 KING WILLIAM STREET LONDON, EC4N 7HE UNITED KINGDOM	28829	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$149,082.72

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OMNIBUS OBJECTION 191: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

MODIFIED ASSERTED

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
7	SOUTHERN PACIFIC SECURITIES 05-3 PLC CAPITAL TRUST COMPANY LIMITED ATTN: EMMA HAMLEY 7TH FLOOR, PHOENIX HOUSE 18 KING WILLIAM STREET LONDON, EC4N 7HE UNITED KINGDOM	28830	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$149,082.72
8	T.O. HOLDINGS, LLC ATTN: CRAIG ABOLT 850 THIRD AVENUE NEW YORK, NY 10022	29119	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,693,902.01	Lehman Brothers Special Financing Inc.	Unsecured	\$2,270,986.88
		_	_		TOTAL	\$3,378,931.65		TOTAL	\$3,201,088.93

EXHIBIT 2

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OMNIBUS OBJECTION 191: EXHIBIT 2 - VALUED DERIVATIVES CLAIMS - ADJOURNED OBJECTIONS

ASSERTED MODIFIED FILED NAME CLAIM# DATE **DEBTOR CLASS AMOUNT DEBTOR CLASS AMOUNT** 1 BANK OF NEW YORK 29721 09/22/2009 **Lehman Brothers** \$4,772,320.00 **Lehman Brothers** \$617,541.00 Unsecured Unsecured **MELLON TRUST** Holdings Inc. Holdings Inc. COMPANY, NA, THE AS TRUSTEE FOR THE **MICHIGAN TOBACCO** SETTLEMENT ASSET-**BACKED BONDS SERIES 2007 ATTN: BRIDGET SCHESSLER 525 WILLIAM PENN** PLACE, 7TH FLOOR PITTSBURGH, PA 15219 \$4,772,320.00 2 BANK OF NEW YORK 29748 09/22/2009 **Lehman Brothers Special** Unsecured **Lehman Brothers Special** Unsecured \$617,541.00 **MELLON TRUST** Financing Inc. Financing Inc. COMPANY, THE NA, AS TRUSTEE FOR THE MICHIGAN **TOBACCO SETTLEMENT ASSET-BACKED BONDS SERIES 2007 ATTN: BRIDGET SCHESSLER 525 WILLIAM PENN** PLACE

PITTSBURGH, PA 15219

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 191: EXHIBIT 2 - VALUED DERIVATIVES CLAIMS - ADJOURNED OBJECTIONS

ASSERTED MODIFIED

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			FILED						
	NAME	CLAIM #	DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
3	BUCKEYE TOBACCO SETTLEMENT FINANCING AUTHORITY, THE C/O THE OFFICE OF BUDGET AND MANAGEMENT ATTN: KURT KAUFFMAN, ASSISTANT SECRETARY 30 EAST BROAD ST., 34TH FLOOR COLUMBUS, OH 43215	22666	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$29,442,000.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$6,425,787.66
4	BUCKEYE TOBACCO SETTLEMENT FINANCING AUTHORITY, THE C/O THE OFFICE OF BUDGET AND MANAGEMENT ATTN: KURT KAUFFMAN, ASSISTANT SECRETARY 30 EAST BROAD ST., 34TH FLOOR COLUMBUS, OH 43215	22667	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$29,442,000.00*	Lehman Brothers Holdings Inc.	Unsecured	\$6,425,787.66

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 191: EXHIBIT 2 - VALUED DERIVATIVES CLAIMS - ADJOURNED OBJECTIONS

ASSERTED MODIFIED FILED NAME CLAIM# DATE **DEBTOR CLASS AMOUNT DEBTOR CLASS AMOUNT** 5 COMMONWEALTH OF 17406 09/18/2009 **Lehman Brothers** \$35,952,062.50 **Lehman Brothers** Unsecured Unsecured \$2,718,179.71 VIRGINIA TOBACCO Holdings Inc. Holdings Inc. **SETTLEMENT FINANCING CORPORATION** C/O SHAWN R. FOX MCGUIREWOODS LLP 1345 AVE. OF THE AMERICAS, 7TH **FLOOR** NEW YORK, NY 10105 17418 Lehman Brothers Special \$35,952,062.50 **Lehman Brothers Special** 6 COMMONWEALTH OF 09/18/2009 Unsecured Unsecured \$2,718,179.71 Financing Inc. **VIRGINIA TOBACCO** Financing Inc. **SETTLEMENT** FINANCING **CORPORATION** C/O SHAWN R. FOX MCGUIREWOODS LLP **1345 AVE. OF THE AMERICAS, 7TH FLOOR** NEW YORK, NY 10105 \$4,325,931.16 **WASHINGTON STATE** 37355 Unsecured \$47,063,714.01 10/12/2009 **Lehman Brothers Special Lehman Brothers Special** Unsecured **TOBACCO** Financing Inc. Financing Inc. **SETTLEMENT AUTHORITY**

C/O K&L GATES LLP ATTN: MARC L. BARRECA, ESQ 925 FOURTH AVENUE,

SEATTLE, WA 98104

SUITE 2900

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 191: EXHIBIT 2 - VALUED DERIVATIVES CLAIMS - ADJOURNED OBJECTIONS

					ASSERTED			MODIFIED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
8	WASHINGTON STATE TOBACCO SETTLEMENT AUTHORITY C/O K&L GATES LLP ATTN: MARC L. BARRECA, ESQ 925 FOURTH AVENUE, SUITE 2900 SEATTLE, WA 98104	37356	10/12/2009	Lehman Brothers Holdings Inc.	Unsecured	\$47,063 <i>,</i> 714.01	Lehman Brothers Holdings Inc.	Unsecured	\$4,325,931.16
					TOTAL	\$234,460,193.02		TOTAL	\$28,174,879.06